

OFFICIAL FILE

I.C.C. DOCKET NO. 01-0444

MidAmerican.com I.C.C. 861

Witness

Date 11/8/01 Reporter Juv

**Flotation Costs**

Notes: This spreadsheet includes as "Expenses Payable by Co." the amounts listed in FERC reports which were available.

This spreadsheet is a summary of the incurrence of each cost. The corresponding documentation is included in Pages 6 of 654 through Page 53 of 654.

<u>Approx. Date of Issuance</u>	<u>Company Name at Time of Issuance</u>	<u>Number Common Shares Authorized</u>	<u>Price to Public</u>	<u>Underwriters' Discounts &amp; Commissions</u>	<u>Expenses Payable by Co.</u>	<u>TOTAL ISSUANCE EXPENSES</u>
29-Nov-71	IPL	450,000	10,125,000.00	288,900.00	49,646.00	338,546.00
27-Jun-73	IPL	500,000	11,250,000.00	359,000.00	39,667.00	398,667.00
20-Mar-75	IPL	600,000	12,000,000.00	504,000.00	90,000.00	594,000.00
23-Jan-76	IPL	700,000	16,187,500.00	651,000.00	60,000.00	711,000.00
20-Sep-77	IPL	850,000	22,567,500.00	407,150.00	50,000.00	457,150.00
18-Jan-79	IPL	375,000	9,609,375.00	241,875.00	35,000.00	276,875.00
01-May-81	IPL	1,000,000	20,250,000.00	810,000.00	100,000.00	910,000.00
01-Nov-91	MWR	2,600,000	51,025,000.00	1,883,840.00	175,000.00	2,058,840.00
14-Sep-71	IPS	350,000	7,306,250.00	255,500.00	40,000.00	295,500.00
20-Feb-75	IPS	700,000	11,550,000.00	553,000.00	105,000.00	658,000.00
26-Nov-75	IPS	1,000,000	17,500,000.00	556,900.00	97,000.00	653,900.00
12-Jan-77	IPS	1,000,000	21,500,000.00	472,000.00	90,116.00	562,116.00
11-Jan-78	IPS	1,000,000	22,000,000.00	511,000.00	83,462.00	594,462.00
03-Apr-79	IPS	1,000,000	21,500,000.00	424,000.00	98,525.00	522,525.00
03-Dec-73	IIGE	550,000	8,868,750.00	411,986.00	88,990.00	500,976.00
24-Jun-75	IIGE	1,000,000	18,000,000.00	825,592.00	120,000.00	945,592.00
19-Jan-77	IIGE	750,000	16,500,000.00	467,077.00	97,500.00	564,577.00
17-Sep-78	IIGE	750,000	16,218,750.00	479,510.00	90,000.00	569,510.00
14-Aug-80	IIGE	1,000,000	17,750,000.00	640,000.00	100,000.00	740,000.00
14-Jul-92 (1)	IIGE	2,500,000	61,810,822.00	2,125,000.00	247,822.00	2,372,822.00
			<u>\$ 393,518,947.00</u>			<u>\$ 14,725,058.00</u>

Flotation Costs as a Percent of Price to the Public

3.742%

(1) Also includes a sale on 7/29/92.

**MidAmerican Energy Company's and Predecessor Companies'**  
**List of Rate Cases, by Company, 1971 to Present**

Note: This Summary is a list of documentation for recovery of flotation costs, or lack thereof.

Documentation begins on Page 54, (see right-hand column,) and is referenced to the applicable

page number of this exhibit, for the Docket number shown in the second column.

			First Page No. of MidAmerican Exhibit No. 8.1 Which Shows Backup for This Item
Description	Docket No.	Flotation Addressed in Order or Stipulation?	Outcome
<b>Iowa Public Service Company and Midwest Gas</b>			
Electric	U-460		
Gas and Electric	U-521		
Electric, Effective 11/15/75	U-548		
Gas, Effective 5/1/76	RPU-76-14		
Electric, Effective 2/3/77	RPU-77-1		
Gas, Effective 6/22/78	RPU-78-25		
Electric, Effective 1/15/79	RPU-78-49		
1980 Electric Case	RPU-79-53		
Gas, Effective 2/1/81	RPU-80-65		did not involve rate levels
Electric, Effective 3/22/81	RPU-81-8		did not involve rate levels
1983 Electric	RPU-83-29		silent 364
1985 Gas	RPU-85-14	yes	no flotation allowed 592
1987 Gas	RPU-87-3		
1987 Electric	RPU-87-6		
1990 Gas	RPU-90-6		none allowed 384
1991 Gas	RPU-91-5	yes	none received 114
1991 Electric	RPU-91-6		perhaps "return on" 565
1994 Gas (IGSPP Bi-Annual Compliance Filings)	RPU-94-3	yes	perhaps "return on" 136
1994 Electric	RPU-94-4		
<b>Iowa Power &amp; Light, Iowa Power</b>			
Electric	RPU-78-27	silent	649
Electric	RPU-78-30	silent	649
Electric	RPU-80-36	silent	649
Electric	RPU-82-12	yes	none allowed 596
Electric	RPU-83-24	yes	none allowed 621
Gas	RPU-83-38	no	silent 504
Electric	RPU-84-17		did not involve rate levels
Elec. Proposed Incentive Rate for Lg Genl Svc Cust	RPU-84-43		
Gas	RPU-85-22	no	none received 222
Electric	RPU-87-2	no	none allowed 643
Electric	RPU-88-10	yes	no flotation costs allowed 422
1992 Electric	RPU-92-2	no	none received, per review of testimony 471

**MidAmerican Energy Company's and Predecessor Companies'****List of Rate Cases, by Company, 1971 to Present**

Note: This Summary is a list of documentation for recovery of flotation costs, or lack thereof.

Documentation begins on Page 54, (see right-hand column,) and is referenced to the applicable page number of this exhibit, for the Docket number shown in the second column.

				First Page No. of MidAmerican Exhibit No. 8.1 Which Shows Backup for This Item
Description	Docket No.	Flotation Addressed in Order or Stipulation?	Outcome	
<b>Iowa-Illinois Gas and Electric Company-ICC</b>				
Gas	Cause No. 56801	yes	none received	54
Electric and Gas	Cause No. 58560	no		61
Electric and Gas	Cause No. 59318	no	"return on"	66,529
Electric	76-0140			
Electric and Gas	78-0075	yes	none received (in Remand)	72
Gas	79-0467	no	none	85
Electric and Gas	80-0511	no	none	91
Electric and Gas	81-0747	yes	none	96, 153
Electric and Gas	82-0892	yes	none	102
Electric and Gas	92-0292 & 92-0357,	yes	"Return on" a portion of costs,	159
	Consolidated		not return of	
<b>Iowa-Illinois Gas and Electric Company-ISCC/IUB</b>				
Electric and Gas	U-363	yes	received "return on"	212
Electric	U-483	yes	received "return on"	217
Electric	RPU-76-7	no	received "return on"	230
Gas	RPU-78-11		silent	352
Electric	RPU-78-12	no		
Gas	RPU-80-19		"return on"	410
Electric	RPU-80-29		"return on"	410
Electric	RPU-81-5			
Electric	RPU-83-22		silent	326
Gas	RPU-84-23	silent	appears no adjustment allowed	
Electric and Gas	RPU-92-5	no	none received	243
	RPU-93-4	silent		289
<b>MidAmerican Energy Company</b>				
1998 Gas, Interim Rates	RPU-98-5			

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## PROSPECTUS

450,000 Shares

# Iowa Power and Light Company

## Common Stock

The Common Stock of the Company is listed on the New York and Midwest Stock Exchanges. The reported last sale price on the New York Stock Exchange on November 29, 1971, was \$22 $\frac{3}{4}$  per share.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions	Proceeds to Company(1)
Per Share	\$22.50	\$0.642	\$21.858
Total	\$10,125,000	\$288,900	\$9,836,100

(1) Before deducting expenses payable by the Company estimated at \$54,000.

The Shares are offered by the Purchasers named herein when, as and if issued by the Company and accepted by the Purchasers and subject to approval of certain legal matters by counsel, to prior sale and to withdrawal, cancellation or modification of the offer without notice. The Purchasers reserve the right, in their discretion, to reject any orders in whole or in part. It is expected that certificates representing the Shares will be available for delivery at the office of Smith, Barney & Co. Incorporated, 20 Broad Street, New York, N. Y. 10005, on or about December 8, 1971.

Smith, Barney & Co.

Incorporated

Blyth & Co., Inc.

E. F. Hutton & Company Inc.

Reynolds Securities Inc.

Shearson, Hammill & Co.

Incorporated

November 29, 1971

## PROSPECTUS

500,000 Shares

# Iowa Power and Light Company

## Common Stock

The Common Stock of the Company is listed on the New York Stock Exchange. The reported last sale price on June 27, 1973, was \$22.50 per share.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions(1)	Proceeds to Company(2)
Per Share	\$22.50	\$0.718	\$21.782
Total	\$11,250,000	\$359,000	\$10,891,000

- (1) The Company has agreed to indemnify the several Purchasers against certain civil liabilities, including liabilities under the Securities Act of 1933.
- (2) Before deducting expenses payable by the Company estimated at \$45,000.

The Shares are offered by the Purchasers named herein when, as and if issued by the Company and accepted by the Purchasers and subject to approval of certain legal matters by counsel, to prior sale and withdrawal, cancellation or modification of the offer without notice. The Purchasers reserve the right, in their discretion, to reject any orders in whole or in part. It is expected that certificates representing the Shares will be available for delivery at the office of Smith, Barney & Co. Incorporated, 20 Broad Street, New York, N.Y. 10005, on or about July 5, 1973.

Smith, Barney & Co.  
Incorporated

E. F. Hutton & Company Inc.

Reynolds Securities Inc.

Shearson, Hammill & Co.  
Incorporated

Shields & Company  
Incorporated

# SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

MidAmerican Exhibit 8.1

Page 8 of 654

## FORM S-7 REGISTRATION STATEMENT

under

THE SECURITIES ACT OF 1933

### IOWA POWER AND LIGHT COMPANY

(Exact name of registrant as specified in its charter)

Iowa  
(State of Incorporation)  
823 Walnut Street  
Des Moines, Iowa  
(Address of principal executive offices)  
Registrant's telephone number, including area code (515) 281-2900

42-0334050  
(I.R.S. Employer Identification No.)  
50303  
(Zip Code)

Guy G. Gilchrist, Secretary

823 Walnut Street

Des Moines, Iowa 50303

(Name and address of agent for service)

Approximate date of commencement of the proposed sale to the public: June 19, 1978  
(Proposed date for publication of Invitation for Bids)

#### CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amounts to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
—% Cumulative Preferred Stock, par value \$100 per share	100,000 shares	103%*	\$10,300,000*	\$4,560
Common Stock, par value \$10 per share	500,000 shares	\$25*	\$12,500,000*	

\*Estimated for purposes of calculation of registration fee.

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the date of

PROSPECTUS

600,000 Shares

## Iowa Power and Light Company

Common Stock

(Par Value \$10 Per Share)

The Common Stock of the Company is listed on the New York and Midwest Stock Exchanges and application for the listing of the Common Stock offered hereby has been made to each such exchange. The last reported sale price of the Common Stock of the Company on the New York Stock Exchange on March 19, 1975, was \$20 per share.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions(1)	Proceeds to Company(2)
Share .....	\$20.00	\$.84	\$19.16
Total .....	\$12,000,000	\$504,000	\$11,496,000

The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.

Before deduction of expenses payable by the Company estimated at \$90,000.

The shares of Common Stock are offered by the several Underwriters when, as and if issued by the Company and accepted by the Underwriters, subject to prior sale or withdrawal, cancellation or modification of the offer without notice, and subject to the approval of certain legal matters by counsel. Underwriters reserve the right, in their discretion, to reject any orders in whole or in part. Delivery of the shares of Common Stock to the Underwriters is expected at the office of Halsey, Rouse & Co. Inc., 100 Gold Street, New York City, on or about April 1, 1975.

LSEY, STUART &amp; CO. INC.

AFFILIATE OF BACHE &amp; CO. INCORPORATED

PIPER, JAFFRAY &amp; HOPWOOD

INCORPORATED

20, 1975.



## SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FEE RECEIVED

## Form S-7

FEB 11 1975

## REGISTRATION STATEMENT

Under

THE SECURITIES ACT OF 1933

OFFICE OF  
REGISTRATION & REPORTS

## Iowa Power and Light Company

(Exact name of registrant as specified in its charter)

IOWA

(State of Incorporation)

42-0334050

(I.R.S. Employer Identification No.)

823 Walnut Street

Des Moines, Iowa

(Address of principal executive offices)

50303

(Zip Code)

Registrant's telephone number, including area code (515) 281-2900

J. P. GLAHN, Treasurer

823 Walnut Street

Des Moines, Iowa 50303

(Name and address of agent for service)

Approximate date of commencement of the proposed sale to the public: As soon as practicable after the Registration Statement becomes effective.

## CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$10.00 per share	600,000 shares	\$19½*	\$11,700,000*	\$2,340

\* Estimated for purposes of calculation of registration fee and based on a price at which shares of the Common Stock of the Company were sold on the New York Stock Exchange on February 10, 1975.

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the Commission acting pursuant to said Section 8(a) may determine.

700,000 Shares

# Iowa Power and Light Company

## Common Stock

The Common Stock of the Company is listed on the New York and Midwest Stock Exchanges. The reported last sale price on the New York Stock Exchange on February 25, 1976, was \$23 $\frac{1}{8}$  per share.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per Share	\$23.125	\$ .93	\$22.195
Total	\$16,187,500	\$651,000	\$15,536,500

- (1) The Company has agreed to indemnify the several Purchasers against certain civil liabilities, including liabilities under the Securities Act of 1933.
- (2) Before deducting expenses payable by the Company estimated at \$60,000.

The Shares are offered by the Purchasers named herein when, as and if issued by the Company and accepted by the Purchasers and subject to approval of certain legal matters by counsel, to prior sale and to withdrawal, cancellation or modification of the offer without notice. The Purchasers reserve the right, in their discretion, to reject any orders in whole or in part. It is expected that certificates representing the Shares will be available for delivery at the office of Smith Barney, Harris Upham & Co. Incorporated, 20 Broad Street, New York, N. Y. 10005, on or about March 9, 1976.

Smith Barney, Harris Upham & Co.

Incorporated

Loeb, Rhoades & Co.

Reynolds Securities Inc.

Shearson Hayden Stone Inc.

Shields Model Roland

Incorporated

Thomson & McKinnon Auchincloss Kohlmeyer Inc.

Dain, Kalman & Quail

Incorporated

February 25, 1976

SECURITIES AND EXCHANGE COMMISSION  
Washington, D. C. 20549

**Form S-7**  
REGISTRATION STATEMENT  
Under  
THE SECURITIES ACT OF 1933

**Iowa Power and Light Company**

(Exact name of registrant as specified in its charter)

IOWA  
(State of Incorporation)

42-0334050  
(I.R.S. Employer Identification No.)

P. O. Box 657  
Des Moines, Iowa  
(Address of principal executive offices)

50303  
(Zip Code)

Registrant's telephone number, including area code (515) 281-2900

J. P. GLAHN, Treasurer  
P. O. Box 657  
Des Moines, Iowa 50303  
(Name and address of agent for service)

Approximate date of commencement of the proposed sale to the public: February 20, 1976 (proposed date of publication of Invitation for Bids).

**CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
First Mortgage Bonds, % Series due 2008 .....	\$30,000,000	103%†	\$30,900,000†	\$6,180
Common Stock, par value \$10.00 per share .....	700,000 shares	\$23¼*	\$16,275,000*	\$3,255
				\$9,435

† Estimated for purposes of calculation of registration fee.

\* Estimated for purposes of calculation of registration fee and based on a price at which shares of the Common Stock of the Company were sold on the New York Stock Exchange on January 23, 1976.

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

PROSPECTUS

850,000 Shares

**Iowa Power and Light Company****Common Stock**

(Par Value \$10 Per Share)

The Company's outstanding Common Stock is listed on the New York Stock Exchange and the Midwest Stock Exchange. Applications have been made to include the above shares in such listing upon the issuance thereof.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per Share .....	\$26.550	\$.479	\$26.071
Total .....	\$22,567,500	\$407,150	\$22,160,350

(1) The Purchase Contract contains reciprocal covenants of indemnity between the Company and the several Purchasers against certain civil liabilities, including liabilities under the Securities Act of 1933.

(2) Before deducting expenses payable by the Company, estimated at \$50,000.

The Common Stock is offered by the several Purchasers thereof named below and others named herein, subject to prior sale, when, as and if issued and accepted by them and subject to the approval of counsel. It is expected that the Common Stock will be ready for delivery on or about September 29, 1977.

**Merrill Lynch, Pierce, Fenner & Smith**

Incorporated

**Bear, Stearns & Co.**

**L. F. Rothschild, Unterberg, Towbin**

**Warburg Paribas Becker**

Incorporated

The date of this Prospectus is September 20, 1977.

375,000 Shares

# Iowa Power and Light Company

## Common Stock

MidAmerican Exhibit 8.

(Par Value \$10 Per Share)

Page 14 of 65

The Common Stock of the Company is listed on the New York Stock Exchange and the Midwest Stock Exchange. On January 17, 1979 the last reported sale price of the Common Stock on the New York Stock Exchange was \$25 $\frac{1}{2}$ .

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE  
SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION  
PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS.  
ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions(1)	Proceeds to Company(2)
Per Share	\$25.625	\$.645	\$24.98
Total	\$9,609,375	\$241,875	\$9,367,500

(1) The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.

(2) Before deducting expenses estimated at \$35,000.

The shares of Common Stock are offered by the several Underwriters named herein subject to prior sale, when, as and if issued by the Company and accepted by the Underwriters and subject to the approval of certain legal matters by their counsel. It is expected that certificates for such shares will be ready for delivery in New York City on or about January 25, 1979.

## Smith Barney, Harris Upham & Co.

Incorporated

January 18, 1979

**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

MidAmerican Exhibit 8.1

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**Form S-16****REGISTRATION STATEMENT**

Under

**THE SECURITIES ACT OF 1933****IOWA POWER AND LIGHT COMPANY**

(Exact name of registrant as specified in its charter)

IOWA

(State or other jurisdiction of  
incorporation or organization)

42-0334050

(I.R.S. Employer Identification No.)

P.O. Box 657

Des Moines, Iowa

(Address of principal executive offices)

50303

(Zip Code)

Registrant's telephone number, including area code (515) 281-2900

J. P. GLAHN, Vice President and Treasurer

P.O. Box 657

Des Moines, Iowa 50303

(Name and address of agent for service)

Approximate date of commencement of the proposed sale to the public:  
As soon as practicable after this Registration Statement becomes effective.

**CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, Par Value \$10 per share .....	375,000 Shares	\$25.25†	\$9,468,750	\$1,894

† Estimated for purposes of calculation of registration fee and based on a price at which the Common Stock was sold on December 26, 1978.

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this Registration Statement shall become effective on such date as the



**1,000,000 Shares**

**Iowa Resources Inc.  
Common Stock**

The reported last sale price of Resources' Common Stock on the New York Stock Exchange on May 18, 1981 was \$20 $\frac{1}{4}$  per share.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per Share .....	\$20.25	\$0.31	\$19.44
Total .....	\$20,250,000	\$810,000	\$19,440,000

- (1) Resources has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.
- (2) Before deduction of expenses payable by Resources estimated at \$100,000.

**E. F. Hutton & Company Inc.**

**Smith Barney, Harris Upham & Co.**  
Incorporated

**R. G. Dickinson & Co.**

May 19, 1981

**PROSPECTUS SUPPLEMENT**

(To Prospectus dated November 15, 1991)

**2,600,000 Shares****MIDWEST RESOURCES INC.****Common Stock****No Par Value**

The outstanding Common Stock, no par value ("Common Stock"), of Midwest Resources Inc. ("Company") is listed, and the Company intends to list the Common Stock offered hereby, on the New York Stock Exchange (Symbol: MWR). The last reported sale price of the Common Stock on the New York Stock Exchange Composite Tape on December 12, 1991 was \$19 $\frac{1}{4}$  per share. See "Recent Common Stock Dividends and Price Range" herein.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS SUPPLEMENT OR THE ACCOMPANYING PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discount(1)	Proceeds to Company(2)
Per Share . . . . .	\$19.625	\$ .63	\$18.995
Total(3) . . . . .	\$51,025,000	\$1,638,000	\$49,387,000

- (1) The Company has agreed to indemnify the Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933, as amended. See "Underwriting."
- (2) Before deducting expenses payable by the Company estimated at \$175,000.
- (3) The Company has granted the Underwriters an option to purchase up to an additional 390,000 shares of Common Stock, at the Price to Public less Underwriting Discount, to cover over-allotments, if any. If all of such shares are purchased, the total Price to Public, total Underwriting Discount and total Proceeds to Company will be \$58,678,750, \$1,883,700, and \$56,795,050, respectively. See "Underwriting."

The shares of Common Stock offered hereby are offered severally by the Underwriters, subject to prior sale, when, as and if delivered and accepted by the Underwriters, and subject to approval of certain legal matters by their counsel and counsel to the Company. The Underwriters reserve the right to withdraw, cancel or modify such offer and to reject orders in whole or in part. It is expected that delivery of certificates for the shares of Common Stock offered hereby will be made in New York, New York against payment therefor on or about December 19, 1991.

**Merrill Lynch & Co.****Piper, Jaffray & Hopwood  
Incorporated**

The date of this Prospectus Supplement is December 12, 1991.



## JOURNAL VOUCHER

SOURCE	SG
J.V. NO.	12-012

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				MWR
PREPARED BY	VERIFIED / KEYED BY AND DATE	APPROVED BY	PAGE 1	OF 1
<i>RMA</i>	<i>F 1/6/92</i> <i>TR</i>		SOURCE 60	J.V. NO. <i>12</i> -012

### SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, and expenses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, and expenses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts and expenses, and expenses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in Balance Sheet Accounts 181 and 251 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, and expenses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

#### First Mortgage Bonds Issued:

Iowa Power and Light Company First Mortgage Bonds, 7 5/8% Series due 2001

Nominal date of issuance	December 1, 1971
Maturity date	December 1, 2001
Aggregate principal amount	\$15,000,000
Discount	70,515
Proceeds to Company	14,929,485
Expenses	84,651
Net proceeds	<u>\$14,844,834</u>

Principal underwriting firms:

The First Boston Corporation; Salomon Brothers

#### Common Stock Issued:

Iowa Power and Light Company \$10 par value, 450,000 shares

Nominal date of issuance	December 8, 1971
Par value 450,000 @ \$10.000	\$ 4,500,000
Premium 450,000 @ \$11.858	5,336,100
Proceeds to Company 450,000 @ \$21.858	9,836,100
Expenses	49,646
Net proceeds	<u>\$ 9,786,454</u>

Principal underwriting firms:

Smith, Barney & Co. Incorporated; Blyth & Co., Inc.;  
E. F. Hutton & Company Inc.; Reynolds Securities Inc.;  
Shearson, Hammill & Co. Incorporated

Authorization numbers and dates:

F.P.C. - Docket No. E-7672, November 18, 1971

S.E.C. - Registration No. 2-42191, October 26, 1971

SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR  
(Continued)

## ISSUED:

## Common Stock:

Employee Stock Purchase Plan

Commission Authorization - Docket E-7081

Number of Shares	Date of Issue	Par Value	Premium	Cash Received
745	2-26-71	\$ 7,450	\$ 9,476	\$ 16,926
817	5-28-71	8,170	8,652	16,822
896	8-31-71	8,960	9,489	18,449
1,002	11-30-71	10,020	10,611	20,631
<u>3,460</u>		<u>\$34,600</u>	<u>\$ 38,228</u>	<u>\$ 72,828</u>

RETIRED AND REACQUIRED:

Interest Rate and Series	Issue Date	Maturity Date	Principal Amount Retired	Principal Amount Reacquired	Cash Paid to Reacquire	Gain or (Loss) on Reacquire- ment	Unamortized		Current Sinking Fund Redemption Price
							Premium	Discount	
First Mortgage Bonds:									
3 1/4% - 1973	8-1-43	8-1-73	\$ 128,000	\$ -	\$ -	\$ -	\$ -	\$ -	100.00
3% - 1978	2-1-48	2-1-78	30,000	75,000	62,812	12,188	-	125	100.26
2 3/4% - 1979	12-1-49	12-1-79	38,000	99,000	76,230	22,770	338	-	100.83
3 1/4% - 1982	5-15-52	5-15-82	50,000	-	-	-	-	-	100.86
3 3/8% - 1983	12-1-53	12-1-83	43,000	39,000	28,470	10,530	19	-	100.69
3 5/8% - 1986	6-1-56	6-1-86	38,000	-	-	-	-	-	101.05
3 5/8% - 1988	1-15-58	1-15-88	50,000	35,000	22,613	12,387	-	175	100.31
4 5/8% - 1991	1-1-61	1-1-91	50,000	25,000	17,000	8,000	-	159	100.32
6 5/8% - 1998	1-1-68	1-1-98	75,000	45,000	38,287	6,713	-	53	101.56
9% - 2000	1-1-70	1-1-00	150,000	150,000	153,105	( 3,105)	76	-	102.07
Debentures:									
4 5/8% - 1989	4-1-64	4-1-89	200,000	26,000	17,906	8,094	-	102	100.65
			<u>\$ 852,000</u>	<u>\$ 494,000</u>	<u>\$ 416,423</u>	<u>\$ 77,577</u>	<u>\$ 433</u>	<u>\$ 614</u>	
						(1)	(1)	(1)	

(1) Gain on reacquisition credited to Account 421 (Page 303) \$ 80,425  
(Loss) on reacquisition charged to Account 426.5 (Page 304A) ( 3,029)  
Net gain on reacquisition \$ 77,396

First Mortgage Bonds and Debentures were retired to satisfy sinking fund requirements.

SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR  
(continued)

MidAmerican Exhibit 8.1

Page 21 of 65-

Common Stock Issued:

Iowa Power and Light Company, \$10 par value, 500,000 shares.

Nominal date of issuance	July 5, 1973	
Par value, 500,000 shares@ \$10.000		\$ 5,000,000
Premium, 500,000 shares@ \$11.782		<u>5,891,000</u>
Proceeds to Company, 500,000 shares@ \$21.782		10,891,000
Expenses		<u>39,667</u>
Net proceeds		<u>\$10,851,333</u>

Principal underwriting firms:

Smith, Barney & Co., Incorporated  
E. F. Hutton & Company, Inc.  
Reynolds Securities, Inc.  
Shearson, Hammill & Co., Incorporated  
Shields & Company, Incorporated

Preferred Stock Issued:

Iowa Power and Light Company, 7.84% Cumulative Preferred Stock,  
\$100 par value, 100,000 shares:

Nominal date of issuance	July 5, 1973	
Par value, 100,000 shares@ \$100.0000		\$10,000,000
Discount, 100,000 shares @ \$0.7298		<u>72,980</u>
Proceeds to Company, 100,000 shares @ \$99.2702		9,927,020
Expenses		<u>36,344</u>
Net proceeds		<u>\$ 9,890,676</u>

Principal underwriting firms:

Smith, Barney & Co., Incorporated  
E. F. Hutton & Company, Inc.  
Reynolds Securities, Inc.

Authorization numbers and dates:

F.P.C. - Docket No. E-8222, dated June 22, 1973  
S.E.C. - Registration No. 2-48111, dated June 15, 1973

SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR  
(continued)

MidAmerican Exhibit 8.1

Page 22 of 654

Issued:

## Common Stock:

Employee Stock Purchase Plan

Commission Authorization - Docket E-7081

Number of Shares	Date of Issue	Par Value	Premium	Cash Received
1,277	2-28-73	\$12,770	\$13,664	\$ 26,434
1,353	5-31-73	13,530	14,328	27,858
1,442	8-31-73	14,420	14,463	28,883
1,749	11-30-73	17,490	13,992	31,482
<u>5,821</u>		<u>\$58,210</u>	<u>\$56,447</u>	<u>\$114,657</u>

Retired, to satisfy sinking fund requirements:

Interest Rate and Series	Issue Date	Maturity Date	Principal Amount Retired	Current Sinking Fund Redemption Price
First Mortgage Bonds:				
3% - 1978	2-1-48	2-1-78	\$ 30,000	100.17
2 3/4% - 1979	12-1-49	12-1-79	38,000	100.61
3 1/4% - 1982	5-15-52	5-15-82	50,000	100.71
3 3/8% - 1983	12-1-53	12-1-83	43,000	100.58
3 5/8% - 1986	6-1-56	6-1-86	38,000	100.93
3 5/8% - 1988	1-15-58	1-15-88	50,000	100.28
4 5/8% - 1991	1-1-61	1-1-91	50,000	100.30
6 5/8% - 1998	1-1-68	1-1-98	75,000	101.51
9 % - 2000	1-1-70	1-1-00	150,000	102.04
7 5/8% - 2001	12-1-71	12-1-01	75,000	100.50
Debentures:				
4 5/8% - 1989	4-1-64	4-1-89	200,000	100.62
			<u>\$799,000</u>	

PROSPECTUS

**350,000 Shares**  
**Iowa Public Service Company**  
**Common Stock**  
**(\$5 Par Value)**

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THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions(1)	Proceeds to Company(2)
Per Share .....	\$20.875	\$.730	\$20.145
Total .....	\$7,306,250	\$255,500	\$7,050,750

(1) The Purchase Agreement contains reciprocal covenants of indemnity between the Company and the several Purchasers against certain civil liabilities, including certain liabilities under the Securities Act of 1933.

(2) Before deduction of expenses payable by the Company estimated at \$40,000.

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The above Common Stock is offered by the several Purchasers thereof named below and others named herein, subject to prior sale, when, as and if issued and accepted by such Purchasers and subject to the approval of counsel. It is expected that the Common Stock will be ready for delivery on or about September 22, 1971.

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**Merrill Lynch, Pierce, Fenner & Smith**  
Incorporated

**Salomon Brothers**

**Stone & Webster Securities Corporation**

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The date of this Prospectus is September 14, 1971.

# SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D. C. 20549

MidAmerican Exhibit 8.1  
Page 24 of 654

## FORM S-7

### REGISTRATION STATEMENT

#### UNDER

### THE SECURITIES ACT OF 1933

## Iowa Public Service Company

(Exact name of registrant as specified in its charter)

Iowa  
(State of Incorporation)

42-0527445  
(I.R.S. Employer Identification No.)

Orpheum Electric Building  
Sioux City, Iowa  
(Address of principal executive offices)

51102  
(Zip Code)

Registrant's telephone number, including area code (712) 277-7500

J. C. Carlson, Secretary  
Iowa Public Service Company  
Post Office Box 778  
Sioux City, Iowa 51102  
(Name and address of agent for service)

It is respectfully requested that the Commission send copies  
of all notices, orders and communications to:

JOHN C. FONTAINE  
Hughes Hubbard & Reed  
One Wall Street  
New York, N. Y. 10005

EDWIN P. STEVENS  
Winthrop, Stimson, Putnam & Roberts  
40 Wall Street  
New York, N. Y. 10005

Approximate date of commencement of proposed sale to the public: As soon as practicable after  
the effective date of the Registration Statement.

### CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$5 per share .....	350,000 Shares	\$25*	\$8,750,000	\$1,750

\* Arbitrarily determined solely for purpose of calculating registration fee.

The registrant hereby amends this registration statement on such date or dates as may be  
necessary to delay its effective date until the registrant shall file a further amendment which  
specifically states that this registration statement shall thereafter become effective in accord-  
ance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall  
become effective on such date as the Commission, acting pursuant to said Section 8(a), may  
determine.

700,000 SHARES  
**IOWA PUBLIC SERVICE COMPANY**  
**COMMON STOCK**  
(\$5 Par Value)

Outstanding shares of Common Stock are, and the shares of Common Stock offered hereby will be, listed on the New York Stock Exchange. The reported last sale price of the Common Stock on the New York Stock Exchange on February 20, 1975 was \$16½.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES  
AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE  
ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO  
THE CONTRARY IS A CRIMINAL OFFENSE.

	<i>Price to Public</i>	<i>Underwriting Discounts and Commissions(1)</i>	<i>Proceeds to Company(2)</i>
Per Share .....	\$16.50	\$ .79	\$15.71
Total .....	\$11,550,000	\$553,000	\$10,997,000

- (1) The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.
- (2) Before deducting expenses payable by the Company estimated at \$105,000.

The shares of Common Stock are offered by the several Underwriters when, as and if issued by the Company and accepted by the Underwriters and subject to their right to reject orders in whole or in part. It is expected that the shares will be ready for delivery on or about February 27, 1975.

**BLYTH EASTMAN DILLON & Co.**  
INCORPORATED

The date of this Prospectus is February 20, 1975.



Registration No. 2-

# SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D. C. 20549

## FORM S-7

### REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

## Iowa Public Service Company

(Exact name of registrant as specified in its charter)

Iowa

(State of Incorporation)

42-0527445

(I.R.S. Employer identification No.)

Orpheum Electric Building

Sioux City, Iowa

(Address of principal executive offices)

51102

(Zip Code)

Registrant's telephone number, including area code (712) 277-7500

J. C. Carlson, Secretary and Treasurer

Iowa Public Service Company

Post Office Box 778

Sioux City, Iowa 51102

(Name and address of agent for service)

It is respectfully requested that the Commission send copies  
of all notices, orders and communications to:

JOHN C. FONTAINE

Hughes Hubbard & Reed

One Wall Street

New York, N. Y. 10005

EDWIN P. STEVENS

Winthrop, Stimson, Putnam & Roberts

40 Wall Street

New York, N. Y. 10005

Approximate date of commencement of proposed sale to the public: As soon as practicable after the  
effective date of the Registration Statement.

### CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$5 per share	700,000 shs.	\$15.625*	\$10,937,500	\$2,188

\* Arbitrarily determined solely for purpose of calculating registration fee.

The registrant hereby amends this registration statement on such date or dates as may be necessary  
to delay its effective date until the registrant shall file a further amendment which specifically states that  
this registration statement shall thereafter become effective in accordance with Section 8(a) of the  
Securities Act of 1933 or until the registration statement shall become effective on such date as the  
Commission, acting pursuant to said Section 8(a), may determine.

## PROSPECTUS

1,000,000 Shares

**Iowa Public Service Company****Common Stock**

(\$5 Par Value)

Outstanding shares of Common Stock are listed, and the shares offered hereby will be listed, on the New York Stock Exchange.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per Share .....	\$17.50	\$5569	\$16.9431
Total .....	\$17,500,000	\$556,900	\$16,943,100

(1) The Company has agreed to indemnify the several Purchasers against certain liabilities, including liabilities under the Securities Act of 1933.

(2) Before deduction of expenses, payable by the Company, estimated at \$97,000.

The shares of Common Stock are offered by the Purchasers when, as and if issued by the Company and accepted by the Purchasers and subject to their right to reject orders in whole or in part. It is expected that certificates representing the shares of Common Stock will be ready for delivery on or about November 26, 1975.

**E. F. HUTTON & COMPANY INC.****HALSEY, STUART & CO. INC.**

Affiliate of Bache &amp; Co. Incorporated

**DONALDSON, LUFKIN & JENRETTE**  
SECURITIES CORPORATION**SHEARSON HAYDEN STONE INC.****A. G. EDWARDS & SONS, INC.**

The date of this Prospectus is November 18, 1975.

Registration No. 2- 54797

**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D. C. 20549

**FORM S-7****REGISTRATION STATEMENT**

UNDER

**THE SECURITIES ACT OF 1933****Iowa Public Service Company**

(Exact name of registrant as specified in its charter)

**Iowa**

(State of Incorporation)

**42-0527445**

(I.R.S. Employer Identification No.)

**Orpheum Electric Building****Sioux City, Iowa**

(Address of principal executive offices)

**51102**

(Zip Code)

Registrant's telephone number, including area code (712) 277-7500

**J. C. Carlson, Secretary and Treasurer****Iowa Public Service Company****Post Office Box 778****Sioux City, Iowa 51102**

(Name and address of agent for service)

It is respectfully requested that the Commission send copies  
of all notices, orders and communications to:

**JOHN C. FONTAINE**  
Hughes Hubbard & Reed  
One Wall Street  
New York, N.Y. 10005

**EDWIN P. STEVENS**  
Winthrop, Stimson, Putnam & Roberts  
40 Wall Street  
New York, N.Y. 10005

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of the Registration Statement.

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$5 per share	1,000,000 shs.	\$16*	\$16,000,000	\$3,200

\* Closing price on October 3, 1975.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

# 1,000,000 Shares

## Iowa Public Service Company

### Common Stock

(\$5 Par Value)

Outstanding shares of Common Stock are listed, and the shares offered hereby will be listed, on the New York Stock Exchange.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per share .....	\$21.50	\$ .472	\$21.028
Total .....	\$21,500,000	\$472,000	\$21,028,000

(1) The Company has agreed to indemnify the several Purchasers against certain liabilities, including liabilities under the Securities Act of 1933.

(2) Before deduction of expenses, payable by the Company, estimated at \$103,000.

The shares of Common Stock are offered by the Purchasers when, as and if issued by the Company and accepted by the Purchasers and subject to their right to reject orders in whole or in part. It is expected that certificates representing the shares of Common Stock will be ready for delivery on or about January 20, 1977.

**E. F. HUTTON & COMPANY INC.**

**BACHE HALSEY STUART INC.**

**DONALDSON, LUFKIN & JENRETTE**

Securities Corporation

**SHEARSON HAYDEN STONE INC.**

**A. G. EDWARDS & SONS, INC.**

**R. G. DICKINSON & CO.**

The date of this Prospectus is January 12, 1977.

Registration No. 2-

**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D. C. 20549

**FORM S-7****REGISTRATION STATEMENT**

UNDER

**THE SECURITIES ACT OF 1933****Iowa Public Service Company**

(Exact name of registrant as specified in its charter)

**Iowa**

(State of Incorporation)

**42-0527445**

(I.R.S. Employer Identification No.)

**Orpheum Electric Building****Sioux City, Iowa**

(Address of principal executive offices)

**51102**

(Zip Code)

**Registrant's telephone number, including area code (712) 277-7500****J. C. Carlson, Secretary and Treasurer****Iowa Public Service Company****Post Office Box 778****Sioux City, Iowa 51102**

(Name and address of agent for service)

It is respectfully requested that the Commission send copies  
of all notices, orders and communications to:

**JOHN C. FONTAINE****Hughes Hubbard & Reed****One Wall Street****New York, N.Y. 10005****EDWIN P. STEVENS****Winthrop, Stimson, Putnam & Roberts****40 Wall Street****New York, N.Y. 10005**

Approximate date of commencement of proposed sale to the public: As soon as practicable after the  
effective date of the Registration Statement.

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$5 per share	1,000,000 shs.	\$20½*	\$20,500,000	\$4,100

\* Estimated solely for the purpose of computing the registration fee pursuant to Rule 457(b), based upon the closing sale price as reported on the composite tape for November 22, 1976.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

# 1,000,000 SHARES IOWA PUBLIC SERVICE COMPANY COMMON STOCK

(\$5 PAR VALUE)

Outstanding shares of Common Stock are, and the Common Stock offered hereby will be, listed on the New York Stock Exchange. The reported last sale price of the Common Stock on the New York Stock Exchange on January 11, 1978 was \$21 $\frac{1}{2}$ .

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	<i>Price to Public</i>	<i>Underwriting Discounts(1)</i>	<i>Proceeds to Company(2)</i>
Per Share .....	\$22.00	\$0.511	\$21.489
Total .....	\$22,000,000	\$511,000	\$21,489,000

(1) The Company has agreed to indemnify the several Purchasers against certain civil liabilities, including liabilities under the Securities Act of 1933.

(2) Before deduction of expenses, payable by the Company, estimated at \$95,000.

The shares of Common Stock are offered by the Purchasers named herein, subject to prior sale, when, as, and if issued and accepted by them and subject to certain other conditions. It is expected that delivery of certificates representing the Common Stock will be made in New York City on or about January 19, 1978.

**BLYTH EASTMAN DILLON & CO.**

INCORPORATED

**HORNBLOWER, WEEKS, NOYES & TRASK**

INCORPORATED

**KIDDER, PEABODY & Co.**

INCORPORATED

**SMITH BARNEY, HARRIS UPHAM & Co.**

INCORPORATED

The date of this Prospectus is January 11, 1978.

# SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D. C. 20549

MidAmerican Exhibit 8.1

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## FORM S-7

### REGISTRATION STATEMENT

UNDER

### THE SECURITIES ACT OF 1933

## Iowa Public Service Company

(Exact name of registrant as specified in its charter)

Iowa

(State of Incorporation)

42-0527445

(I.R.S. Employer Identification No.)

Orpheum Electric Building

Sioux City, Iowa

(Address of principal executive offices)

51102

(Zip Code)

Registrant's telephone number, including area code (712) 277-7500

J. C. Carlson, Vice President—Finance and Secretary

Iowa Public Service Company

Post Office Box 778

Sioux City, Iowa 51102

(Name and address of agent for service)

It is respectfully requested that the Commission send copies  
of all notices, orders and communications to:

EDWARD S. DAVIS

Hughes Hubbard & Reed

One Wall Street

New York, N.Y. 10005

EDWIN P. STEVENS

Winthrop, Stimson, Putnam & Roberts

40 Wall Street

New York, N.Y. 10005

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of the Registration Statement.

### CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$5 per share	1,000,000 shs.	\$21 $\frac{3}{4}$ *	\$21,750,000	\$4,350

\* Estimated solely for the purpose of computing the registration fee pursuant to Rule 457(b), based upon the lowest sale price as reported on the composite tape for November 18, 1977.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

1,000,000 Shares

# IOWA PUBLIC SERVICE COMPANY

## COMMON STOCK

(\$5 Par Value)

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THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE  
SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION  
PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS.  
ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

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This Prospectus will be used by the Company in connection with its Public Invitation for Bids for the  
purchase from it of the above Stock. The bids are to specify the purchase price per share for the Stock.

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Information Meeting .....	January 5, 1978 at
(Morgan Guaranty Trust Company of New York,	11 A.M., New
Morgan Guaranty Hall, 28th Floor,	York Time
15 Broad Street, New York, N. Y.)	
Bids Received .....	January 11, 1978 at
(Office of Winthrop, Stimson, Putnam & Roberts,	4:30 P.M., New
40 Wall Street, New York, N. Y. 10005)	York Time

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The date of this prospectus is December 30, 1977.



PROSPECTUS

**1,000,000 Shares**  
**Iowa Public Service Company**  
**Common Stock**  
**(\$5 Par Value)**

Outstanding shares of Common Stock are listed, and the shares offered hereby will be listed, on the New York Stock Exchange.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per share.....	\$21.50	\$.424	\$21.076
Total .....	\$21,500,000	\$424,000	\$21,076,000

(1) The Company has agreed to indemnify the several Purchasers against certain liabilities, including liabilities under the Securities Act of 1933.

(2) Before deduction of expenses, payable by the Company, estimated at \$100,000.

The shares of Common Stock are offered by the Purchasers when, as and if issued by the Company and accepted by the Purchasers and subject to their right to reject orders in whole or in part. It is expected that certificates representing the shares of Common Stock will be ready for delivery on or about April 11, 1979.

**E. F. HUTTON & COMPANY INC.**

**BACHE HALSEY STUART SHIELDS**

**Incorporated**

**DONALDSON, LUFKIN & JENRETTE**

**Securities Corporation**

**SHEARSON HAYDEN STONE INC.**

**A. G. EDWARDS & SONS, INC.**

**R. G. DICKINSON & CO.**

The date of this Prospectus is April 3, 1979.

Registration No. 2-

**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D. C. 20549

**FORM S-7****REGISTRATION STATEMENT**

UNDER

**THE SECURITIES ACT OF 1933****Iowa Public Service Company**

(Exact name of registrant as specified in its charter)

**Iowa**

(State of Incorporation)

**42-0527445**

(I.R.S. Employer Identification No.)

**Orpheum Electric Building****Sioux City, Iowa**

(Address of principal executive offices)

**51102**

(Zip Code)

Registrant's telephone number, including area code (712) 277-7500

**J. C. Carlson, Vice President—Finance and Secretary****Iowa Public Service Company****Post Office Box 778****Sioux City, Iowa 51102**

(Name and address of agent for service)

It is respectfully requested that the Commission send copies  
of all notices, orders and communications to:**EDWARD S. DAVIS****Hughes Hubbard & Reed****One Wall Street****New York, N.Y. 10005****EDWIN P. STEVENS****Winthrop, Stimson, Putnam & Roberts****40 Wall Street****New York, N.Y. 10005**Approximate date of commencement of proposed sale: As soon as practicable after the effective date of  
the Registration Statement.**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$5 per share	1,000,000 shs.	\$21 $\frac{1}{8}$ *	\$21,625,000	\$4,325

\* Arbitrarily determined solely for the purpose of calculating the registration fee pursuant to Rule 457(b), based upon the lowest sale price as reported on the composite tape for February 5, 1979.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

Title of Issue: \$8.32 Class A Cumulative Preferred Stock  
Dividend Rate: \$8.32  
Date of Issue: January 19, 1977  
Principal Amount: \$14,775,000  
Par Value: Without Par Value  
Number of Shares: 150,000  
Amount of Discount: None (Account 214)  
Amount of Expense: \$246,574 (Account 214)  
Net Amount Realized: \$14,528,426  
Redemption Prices:

\$106.82 Per Share through January 1, 1982  
\$104.74 Per Share through January 1, 1987  
\$102.66 Per Share through January 1, 1992  
\$100.58 Per Share through January 1, 1997  
\$ 99.34 Per Share thereafter to the Redemption Date

FPC Docket No. ES 77-4

Principal Underwriters:

E. F. Hutton & Company, Inc.  
Loeb Rhoades & Company, Inc.  
Dean Witter & Company, Inc.  
Shearson Hayden Stone, Inc.  
Spencer Trask & Company, Inc.  
R. G. Dickinson & Company  
A. G. Edwards & Sons, Inc.

Title of Issue: Common Stock  
Dividend Rate: As Declared Quarterly by the Board of Directors  
Date of Issue: January 12, 1977  
Principal Amount: \$5,000,000 (Account 201)  
Par Value: \$5.00 Per Share  
Number of Shares: 1,000,000  
Amount of Premium: \$16,028,000 (Account 207)  
Amount of Expense: \$ 90,116 (Account 214)  
Net Amount Realized: \$20,937,884  
FPC Docket No. ES 77-4

Principal Underwriters:

E. F. Hutton & Company, Inc.  
Bache Halsey Stuart, Inc.  
Donaldson, Lufkin & Jenrette Securities Corp.  
Shearson Hayden Stone, Inc.  
A. G. Edwards & Sons, Inc.  
R. G. Dickinson & Company

Title of Issue: Employee and Stockholder Dividend Reinvestment and Stock  
Purchase Plan: Common Stock  
Dividend Rate: As Declared Quarterly By the Board of Directors  
Date of Issue: Various (Original Date of Plan October 17, 1975)  
Principal Amount: \$355,340 (Account 201)  
Par Value: \$5.00 Per Share  
Number of Shares: 71,068  
Amount of Premium: \$1,182,802 (Account 207)  
Amount of Expense: \$29,479 (Account 214)  
Net Amount Realized: \$1,508,663  
FPC Docket No. ES 77-20

Title of Issue: \$8.52 Class A Cumulative Preferred Stock  
Dividend Rate: \$8.52  
Date of Issue: February 3, 1978  
Principal Amount: \$15,000,000  
Par Value: Without Par Value  
Number of Shares: 150,000  
Amount of Discount: None (Account 214)  
Amount of Expense: \$212,065 (Account 214)  
Net Amount Realized: \$14,787,935

MidAmerican Exhibit 8.1

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Redemption Prices:  
\$108.42 Per Share through February 1, 1983  
\$106.39 Per Share through February 1, 1988  
\$104.26 Per Share through February 1, 1993  
\$102.13 Per Share through February 1, 1998  
\$100.86 Per Share thereafter to the Redemption Date

FERC Docket No. ES 78-4

Principal Underwriters:

Blyth Eastman Dillon & Co., Inc.  
Bache Halsey Stuart Shields, Inc.  
The First Boston Corporation  
Goldman, Sachs & Co.  
Merrill Lynch, Pierce, Fenner & Smith, Inc.  
Paine, Webber, Jackson & Curtis, Inc.  
Solomon Brothers  
Smith Barney, Harris Upham & Co., Inc.

Title of Issue: Common Stock  
Dividend Rate: As Declared Quarterly by the Board of Directors  
Date of Issue: January 11, 1978  
Principal Amount: \$5,000,000 (Account 201)  
Par Value: \$5.00 Per Share  
Number of Shares: 1,000,000  
Amount of Premium: \$16,489,000 (Account 207)  
Amount of Expense: \$83,462 (Account 214)  
Net Amount Realized: \$31,405,538

FERC Docket No. ES 78-10

Principal Underwriters:

Blyth Eastman Dillon & Co., Inc.  
Hornblower, Weeks, Noyes & Trask, Inc.  
Kidder, Peabody & Co., Inc.  
Smith Barney, Harris Upham & Co., Inc.

Title of Issue: Employee and Stockholder Dividend Reinvestment and Stock  
Purchase Plan: Common Stock  
Dividend Rate: As Declared Quarterly by the Board of Directors  
Date of Issue: Various (Original Date of Plan October 17, 1975)  
Principal Amount: \$451,495 (Account 201)  
Par Value: \$5.00 Per Share  
Number of Shares: 90,299  
Amount of Premium: \$1,515,317 (Account 207)  
Amount of Expense: \$25,951 (Account 214)  
Net Amount Realized: \$1,940,861

FERC Docket No. ES 78-22

### SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

Title of Issue: 9 3/4% First Mortgage Bonds  
Date of Issue: September 1, 1979  
Date of Maturity: September 1, 2009  
Amount of Issue: \$50,000,000 (Account 221)  
Amount of Premium: None  
Amount of Discount: \$375,000 (Account 181)  
Amount of Expense: \$524,700 (Account 181)  
Net Amount Realized \$49,100,300  
FERC Docket No.: ES 79-48  
Name of Principal Underwriters:  
Merrill Lynch White Weld Capital Markets Group  
The First Boston Corporation  
Drexel Burnham Lambert, Inc.  
Paine, Webber, Jackson and Curtis, Inc.  
Dain, Kalman and Quail, Inc.

Title of Issue: Common Stock  
Dividend Rate: As Declared Quarterly by the Board of Directors  
Date of Issue: April 11, 1979  
Principal Amount: \$5,000,000  
Par Value: \$5.00 Per Share  
Number of Shares: 1,000,000  
Amount of Premium: \$16,076,000  
Amount of Expense: \$98,525 (Account 214)  
Net Amounts Realized: \$20,977,475  
FERC Docket No.: ES 79-25  
Principal Underwriters:  
E. F. Hutton & Co., Inc.  
Bache Halsey Stuart Shields, Inc.  
Donaldson, Lufkin & Jenrette Securities, Inc.

# Iowa-Illinois Gas and Electric Company

## 550,000 Common Shares

### (\$1 Par Value)

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per Share.....	\$16.125	\$ .7491	\$15.3759
Total.....	\$8,368,750	\$412,005	\$8,456,745

- (1) The Purchase Contract contains reciprocal covenants of indemnity between the Company and the several Purchasers against certain civil liabilities, including liabilities under the Securities Act of 1933.
- (2) Before deducting expenses payable by the Company, estimated at \$75,000.

The Common Shares are offered by the several Purchasers thereof named below and others named herein, subject to prior sale, when, as and if issued and accepted by them and subject to approval of counsel. It is expected that the Common Shares will be ready for delivery on or about December 11, 1973.

**Merrill Lynch, Pierce, Fenner & Smith**  
Incorporated

**Blyth Eastman Dillon & Co. Incorporated**

**Salomon Brothers**

The date of this Prospectus is December 3, 1973.

As filed with the Securities and Exchange Commission on October 19, 1973

Registration No. 2-49376

**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-7**  
**REGISTRATION STATEMENT**

*Under*  
*The Securities Act of 1933*

**IOWA-ILLINOIS GAS AND ELECTRIC  
COMPANY**

(Exact name of registrant as specified in charter)

An Illinois Corporation  
(State or other jurisdiction  
of incorporation)

42-0673189  
(I.R.S. Employer  
Identification Number)

206 East Second Street  
Davenport, Iowa 52801

(Address of principal executive offices)

Registrant's telephone number, including area code: 319-326-7111

CHARLES H. WHITMORE, President  
206 East Second Street  
Davenport, Iowa 52801

(Name and address of agent for service)

Copy to:

Joseph S. Ehrman, Jr.  
Sidley & Austin  
One First National Plaza  
Chicago, Illinois 60670

William W. Darrow  
Isham, Lincoln & Beale  
One First National Plaza  
Chicago, Illinois 60670

Approximate date of commencement of proposed sale to the public: November 21, 1973  
(Proposed date for publication of Invitation for Bids)

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities being registered	Amount being registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Shares, par value \$1 per share.....	550,000 shs.	\$19.00(1)	\$10,450,000(1)	\$2,090

(1) Estimated solely for the purpose of determining the registration fee.

1,000,000 Shares  
Iowa-Illinois Gas and Electric Company

Common Shares  
(\$1 Par Value)

*Outstanding Common Shares are, and the Common Shares offered hereby will be, listed on the New York and Midwest Stock Exchanges. The reported last sale price of the Common Shares on the New York Stock Exchange on June 24, 1975 was \$18.00 per share.*

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to the Company (2)
<i>Per Share</i>	\$18.00	\$0.33	\$17.17
<i>Total</i>	\$18,000,000	\$830,000	\$17,170,000

(1) *The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.*

(2) *Before deduction of expenses payable by the Company estimated at \$100,000.*

*The Common Shares are offered by the several Underwriters when, as and if issued by the Company and accepted by the Underwriters and subject to their right to reject orders in whole or in part. It is expected that the Common Shares will be ready for delivery on or about July 2, 1975.*

The First Boston Corporation

*The date of this Prospectus is June 24, 1975.*



LISTING APPLICATION TO  
NEW YORK STOCK EXCHANGE, INC.

C-725  
June 24, 1975

# IOWA-ILLINOIS GAS AND ELECTRIC COMPANY

1,000,000 ADDITIONAL COMMON SHARES

PAR VALUE \$1 PER SHARE

UNDERWRITTEN PUBLIC OFFERING

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Number of Common Shares Issued and Outstanding on May 31, 1975 6,190,055	Number of Common Shareholders of Record on April 30, 1975 25,301
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## DESCRIPTION OF TRANSACTION

Iowa-Illinois Gas and Electric Company (the "Company") is offering for sale 1,000,000 of its authorized but unissued Common Shares (the "Additional Shares") pursuant to the Company's Prospectus dated June 24, 1975 attached hereto, which is incorporated herein and made a part hereof. The offering is being underwritten as therein described pursuant to a negotiated Underwriting Agreement.

The proceeds from the offering will be used as set forth under "Use of Proceeds and Construction Program" in said Prospectus.

## RECENT DEVELOPMENTS

There have been no important developments affecting the Company, notice of which has not been released publicly.

## AUTHORITY FOR ISSUANCE

On April 17, 1975 and June 24, 1975, the Board of Directors of the Company authorized the issuance and sale of the Additional Shares. Such issuance and sale has also been authorized by the Illinois Commerce Commission.

## OPINION OF COUNSEL

Messrs. Sidley & Austin of Chicago, Illinois, counsel for the Company, have furnished an opinion to the New York Stock Exchange, Inc. which states, in effect, that the Additional Shares have been duly authorized and, when duly issued and paid for pursuant to the Underwriting Agreement, will be validly issued, fully paid and nonassessable with no personal liability attaching to the ownership thereof under the laws of the State of Illinois, under which the Company is incorporated, or under the laws of the State of Iowa, in which state is located the Company's principal place of business. In addition, the opinion of Messrs. Sidley & Austin states that a Registration Statement relating to the Additional Shares became effective on June 24, 1975 pursuant to the Securities Act of 1933, as amended, and that an order dated June 11, 1975 approving the issuance and sale of the Additional Shares has been issued by the Illinois Commerce Commission.

IOWA-ILLINOIS GAS AND ELECTRIC COMPANY

By DONALD H. SHAW  
Vice President—Finance

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# PROSPECTUS

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1,000,000 Shares

## Iowa-Illinois Gas and Electric Company

Common Shares

(\$1 Par Value)

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*Outstanding Common Shares are, and the Common Shares offered hereby will be, listed on the New York and Midwest Stock Exchanges. The reported last sale price of the Common Shares on the New York Stock Exchange on June 24, 1975 was \$18.00 per share.*

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THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to the Company (2)
<i>Per Share</i>	\$18.00	\$0.33	\$17.17
<i>Total</i>	\$18,000,000	\$830,000	\$17,170,000

- (1) *The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.*
- (2) *Before deduction of expenses payable by the Company estimated at \$100,000.*
- 

*The Common Shares are offered by the several Underwriters when, as and if issued by the Company and accepted by the Underwriters and subject to their right to reject orders in whole or in part. It is expected that the Common Shares will be ready for delivery on or about July 2, 1975.*

## The First Boston Corporation

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*The date of this Prospectus is June 24, 1975.*

## SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

MidAmerican Exhibit 8.1

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# FORM S-7

## REGISTRATION STATEMENT

*Under*  
*The Securities Act of 1933*

### IOWA-ILLINOIS GAS AND ELECTRIC COMPANY

(Exact name of registrant as specified in charter)

An Illinois Corporation

(State or other jurisdiction  
of incorporation)

42-0673189

(I.R.S. Employer  
Identification Number)206 East Second Street  
Davenport, Iowa 52801

(Address of principal executive offices)

Registrant's telephone number, including area code: 319-326-7111

CHARLES H. WHITMORE, Chairman of the Board

206 East Second Street  
Davenport, Iowa 52801

(Name and address of agent for service)

Copy to:

Joseph S. Ehrman, Jr.  
Sidley & Austin  
One First National Plaza  
Chicago, Illinois 60603William W. Darrow  
Isham, Lincoln & Beale  
One First National Plaza  
Chicago, Illinois 60603

Approximate date of commencement of proposed sale to the public: June 24, 1975

## CALCULATION OF REGISTRATION FEE

Title of each class of securities being registered	Amount being registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Shares, \$1 par value . . . . .	1,000,000 shs.	\$17.00(1)	\$17,000,000(1)	\$3,400

(1) Estimated solely for the purpose of determining the registration fee.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this registration statement shall become effective on such

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# PROSPECTUS

---

750,000 Shares

## Iowa-Illinois Gas and Electric Company

Common Shares

(\$1 Par Value)

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*Outstanding Common Shares are, and the Common Shares offered hereby will be, listed on the New York and Midwest Stock Exchanges. The reported last sale price of the Common Shares on the New York Stock Exchange on January 19, 1977 was \$22.00 per share.*

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THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to the Company (2)
<i>Per Share</i>	\$22.00	\$0.64	\$21.36
<i>Total</i>	\$16,500,000	\$480,000	\$16,020,000

(1) *The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.*

(2) *Before deduction of expenses payable by the Company estimated at \$100,000.*

*The Common Shares are offered by the several Underwriters when, as and if issued by the Company and accepted by the Underwriters and subject to their right to reject orders in whole or in part. It is expected that the Common Shares will be ready for delivery on or about January 26, 1977.*

## The First Boston Corporation

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*The date of this Prospectus is January 19, 1977.*

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P R O S P E C T U S

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750,000 Shares  
Iowa-Illinois  
Gas and Electric Company  
Common Shares  
(\$1 Par Value)

---

*Outstanding Common Shares are, and the Common Shares offered hereby will be, listed on the New York and Midwest Stock Exchanges. The reported last sale price of the Common Shares on the New York Stock Exchange on September 12, 1978 was \$21.50 per share.*

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THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to Company (2)
Per Share	\$21.625	\$.64	\$20.985
Total	\$16,218,750	\$480,000	\$15,738,750

(1) The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.

(2) Before deduction of expenses payable by the Company estimated at \$100,000.

---

*The Common Shares are offered by the several Underwriters when, as and if issued by the Company and accepted by the Underwriters and subject to their right to reject orders in whole or in part. It is expected that the Common Shares will be ready for delivery on or about September 19, 1978.*

The First Boston Corporation

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*The date of this Prospectus is September 12, 1978.*

# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

MidAmerican Exhibit 8.1

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## FORM S-7

### REGISTRATION STATEMENT

*Under*

*The Securities Act of 1933*

### IOWA-ILLINOIS GAS AND ELECTRIC COMPANY

(Exact name of registrant as specified in its charter)

An Illinois Corporation  
(State or other jurisdiction  
of incorporation)

42-0673189  
(I.R.S. Employer  
Identification Number)

206 East Second Street  
Davenport, Iowa 52801

(Address of principal executive offices)

Registrant's telephone number, including area code: 319-326-7111

DEAN R. STICHNOTH, President

206 East Second Street  
Davenport, Iowa 52801

(Name and address of agent for service)

Copy to:

Joseph S. Ehrman  
Sidley & Austin  
One First National Plaza  
Chicago, Illinois 60603

William W. Darrow  
Isham, Lincoln & Beale  
One First National Plaza  
Chicago, Illinois 60603

Approximate date of commencement of proposed sale to the public:  
As soon as practicable after the Registration Statement becomes effective.

#### CALCULATION OF REGISTRATION FEE

Title of each class of securities being registered	Amount being registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
Common Shares, \$1 par value.....	750,000 shs.	\$22.00(1)	\$16,500,000(1)	\$3,300

(1) Estimated solely for the purpose of determining the registration fee.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until this registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

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P R O S P E C T U S

---

1,000,000 Shares  
Iowa-Illinois  
Gas and Electric Company  
Common Shares  
(*\$1 Par Value*)

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*Outstanding Common Shares are, and the Common Shares offered hereby will be, listed on the New York and Midwest Stock Exchanges. The reported last sale price of the Common Shares on the New York Stock Exchange on August 14, 1980 was \$17<sup>5</sup>/<sub>8</sub> per share.*

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THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions (1)	Proceeds to the Company (2)
Per Share	\$17.75	\$.64	\$17.11
Total	\$17,750,000	\$640,000	\$17,110,000

(1) *The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.*

(2) *Before deduction of expenses payable by the Company estimated at \$100,000.*

---

*The Common Shares are offered by the several Underwriters for delivery on or about August 21, 1980. Such shares are offered when, as and if issued by the Company and accepted by the Underwriters and subject to their right to reject orders in whole or in part.*

---

The First Boston Corporation

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*The date of this Prospectus is August 14, 1980.*

**2,200,000 Common Shares**  
(\$1 Par Value)

**Iowa-Illinois Gas and Electric Company**

The Company's Common Shares are listed on the New York and Midwest Stock Exchanges under the symbol "IWG." The last reported sale price of the Common Shares on July 14, 1992 on the New York Stock Exchange Composite Tape was \$24.625 per share. See "Common Share Dividends and Price Information."

**THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR BY ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.**

	<u>Initial Public Offering Price</u>	<u>Underwriting Discount(1)</u>	<u>Proceeds to Company(2)</u>
Per Share .....	\$24.625	\$0.850	\$23.775
Total(3) .....	\$54,175,000	\$1,870,000	\$52,305,000

- (1) The Company has agreed to indemnify the Underwriters against certain liabilities, including liabilities under the Securities Act of 1933, as amended.
- (2) Before deducting estimated expenses of \$195,000 payable by the Company.
- (3) The Company has granted the Underwriters an option for 30 days to purchase up to an additional 300,000 shares at the initial public offering price per share, less the underwriting discount, solely to cover over-allotments. If such option is exercised in full, the total initial public offering price, underwriting discount and proceeds to the Company will be \$61,562,500, \$2,125,000 and \$59,437,500, respectively. See "Underwriting."

The Common Shares offered hereby are offered severally by the Underwriters, as specified herein, subject to receipt and acceptance by them and subject to their right to reject any order in whole or in part. It is expected that the certificates for the Common Shares will be ready for delivery at the offices of Goldman, Sachs & Co., New York, New York, on or about July 21, 1992.

**Goldman, Sachs & Co.**

**A.G. Edwards & Sons, Inc.**

**Piper Jaffray Inc.**

The date of this Prospectus is July 14, 1992.



me of Respondent	This Report is:	Date of Report	Year of Report
Iowa-Illinois Gas and Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	(Mo. Da. Yr)	December 31, 1992

### DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

Class and Series of Stock (a)	Balance at End of Year (b)
\$7.80 Preference	340,000
Common Stock	2,125,000
On July 14 and July 29, 1992 the company issued 2,500,000 common shares. The underwriter's fee to handle the transaction was \$.85 per share.	
TOTAL	2,465,000

### CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Class and Series of Stock (a)	Balance at End of Year (b)
Common Shares	247,822
On July 14 and July 29, 1992 the company issued 2,500,000 common shares. Issuance expenses of \$247,822 were charged to capital stock expense.	
TOTAL	247,822

### SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR

1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto, identified as to Commission authorization numbers and dates.

2. The particulars furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in general Instruction 17 of the Uniform System of Accounts, references should be given to the Commission authorization for the different accounting and the accounting should be stated.

5. For securities assumed the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked.

#### SECURITIES ISSUED DURING THE YEAR

	Shares Issued	Total Amount	Common Stock (201)	Premium on Common Stock (207)
Common Stock				
Stock sold under employee stock purchase plan	14,143	\$ 205,746	\$ 14,143	\$ 191,603
Stock sold under automatic dividend reinvestment plan	44,910	740,933	44,910	696,023
Stock sold under public offer- ing (issued on 7/2/75)	<u>1,000,000</u>	<u>17,170,000</u>	<u>1,000,000</u>	<u>16,170,000</u>
Total	<u>1,059,053</u>	<u>\$18,116,679</u>	<u>\$1,059,053</u>	<u>\$17,057,626</u>

	Shares Issued	Total Amount	Preference Stock (204)
Preference stock sold under public offering (issued on 4/8/75)	<u>10,000</u>	<u>\$1,000,000</u>	<u>\$ 1,000,000</u>

#### First Mortgage Bonds, 9 3/8% Series due 2005

Nominal date of issuance	- July 1, 1975
Maturity date	- July 1, 2005
Aggregate principal amount	- \$20,000,000
Proceeds to the company	- \$19,705,800
Expenses	- \$ 144,154